

## SCHOOL DIVISION FUNDS

Under the Code of Virginia, local school districts are governed by an independently-elected school board. The Board of Supervisors provides local tax funding in the form of a transfer and sets overall fund appropriations. Funding for the Fauquier County school system is budgeted in five funds: (1) School Operating Fund, (2) School Nutrition Fund, (3) Textbook Fund, (4) Regional Governor's School Fund, and (5) the School Asset Replacement Fund. Debt service expenditures related to School Division financed projects are budgeted within the Debt Service Fund, which is found in the Other Funds section of this document. The School Division Superintendent's proposed budget, as presented to the School Board on January 25, 2018, is displayed in the columns titled, "FY 2019 Request" and "FY 2020 Request." Detailed information on the School Division's FY 2019-2020 Proposed Budget can be found within the School Division's budget document at the Fauquier County Public Schools website [www.fcps1.org](http://www.fcps1.org).

### School Operating Fund

For the FY 2019 Proposed Budget, the School Division's Operating Fund totals \$140,956,360, a \$3.61 million increase over the FY 2018 Adopted Budget, primarily funded through a \$3.03 million increase in the local transfer from the County's General Fund, based on a net transfer amount of \$2.48 million, as the FY 2018 Adopted Budget base was reduced by \$550,000 to memorialize the ongoing requirement for Children's Services Act (CSA) local match for day placements that had been supported with year-end funds. In addition, the School Division anticipates an increase of approximately \$875,000 from the State and an approximately \$190,000 decrease for Federal funded programs. The local support of the FY 2019 School Division's operating budget is projected to fund 65.8% of total expenditures including consolidated services within the General Fund and debt service costs funded in the Debt Service Fund.

For the FY 2020 Proposed Budget, the School Division's Operating Fund totals \$143,131,383, primarily funded through a \$2.17 million increase in the local transfer from the County's General Fund. The local support of the FY 2020 School Division's operating budget is projected to fund 66.2% of total expenditures including consolidated services within the General Fund, and debt service costs funded in the Debt Service Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Revenue Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Local Revenue	\$ 844,530	\$ 721,400	\$ 1,375,500	\$ 1,824,500	\$ 1,824,500	\$ 1,824,500	\$ 1,824,500
<b>State Revenue</b>							
Sales Tax	\$ 12,132,562	\$ 12,711,090	\$ 12,513,883	\$ 12,691,073	\$ 12,691,073	\$ 12,691,073	\$ 12,691,073
Basic Aid	22,142,932	21,283,214	21,128,094	21,276,214	21,276,214	21,322,158	21,322,158
Special Education	3,012,984	3,069,191	3,037,117	3,066,065	3,066,065	3,066,065	3,066,065
Retirement	2,671,256	2,705,974	2,978,711	2,842,139	2,842,139	2,842,139	2,842,139
Lottery Funds	911,937	1,319,293	2,257,173	3,065,353	3,065,353	3,065,353	3,065,353
Technology	1,230,115	570,000	-	-	-	-	-
<u>Other</u>	<u>3,661,981</u>	<u>3,482,303</u>	<u>3,875,042</u>	<u>3,728,065</u>	<u>3,728,065</u>	<u>3,728,065</u>	<u>3,728,065</u>
<b>Total State Revenue</b>	<b>\$ 45,763,767</b>	<b>\$ 45,141,065</b>	<b>\$ 45,790,020</b>	<b>\$ 46,668,909</b>	<b>\$ 46,668,909</b>	<b>\$ 46,714,853</b>	<b>\$ 46,714,853</b>
<b>Federal Revenue</b>							
Title I	\$ 794,389	\$ 850,988	\$ 985,529	\$ 839,234	\$ 839,234	\$ 839,234	\$ 839,234
Title VI-B	2,353,721	2,160,740	2,293,417	4,483,717	4,483,717	4,483,717	4,483,717
<u>Other</u>	<u>674,984</u>	<u>708,639</u>	<u>812,634</u>	<u>(1,421,477)</u>	<u>(1,421,477)</u>	<u>(1,421,477)</u>	<u>(1,421,477)</u>
<b>Total Fed. Revenue</b>	<b>\$ 3,823,094</b>	<b>\$ 3,720,367</b>	<b>\$ 4,091,580</b>	<b>\$ 3,901,474</b>	<b>\$ 3,901,474</b>	<b>\$ 3,901,474</b>	<b>\$ 3,901,474</b>
<b>Local Transfer</b>	<b>\$ 81,943,814</b>	<b>\$ 84,098,708</b>	<b>\$ 86,086,173</b>	<b>\$ 92,111,437</b>	<b>\$ 88,561,477</b>	<b>\$ 97,962,397</b>	<b>\$ 90,690,556</b>
<b>Total Revenue</b>	<b>\$ 132,375,205</b>	<b>\$ 133,681,540</b>	<b>\$ 137,343,273</b>	<b>\$ 144,506,320</b>	<b>\$ 140,956,360</b>	<b>\$ 150,403,224</b>	<b>\$ 143,131,383</b>

## SCHOOL DIVISION FUNDS

Adjustments within expenditure types from the School Division's Requested Budget to the County Administrator's Proposed Budget is representative of the shift in dollar value and is not representative of final adjustments for the Adopted Budget. The School Board and School Administration will make final adjustments based on the County's Adopted Budget.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Expenditure Summary by Type</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 115,343,088	\$ 119,154,871	\$ 121,227,078	\$ 126,803,857	\$ 126,803,857	\$ 131,235,330	\$ 131,235,330
Operating	13,351,430	12,091,478	12,850,223	13,275,641	9,725,681	14,741,072	7,469,231
Capital Outlay	317,338	94,728	94,728	94,728	94,728	94,728	94,728
Transfers	3,299,387	2,340,463	3,171,244	4,332,094	4,332,094	4,332,094	4,332,094
<b>Total Expenditures</b>	<b>\$ 132,311,243</b>	<b>\$ 133,681,540</b>	<b>\$ 137,343,273</b>	<b>\$ 144,506,320</b>	<b>\$ 140,956,360</b>	<b>\$ 150,403,224</b>	<b>\$ 143,131,383</b>

### Nutrition Fund

The School Division's nutrition program provides nutrition to students under the Federal National School Lunch Act and the Child Nutrition Act. The nutrition program is supported by a combination of Federal funding and participants' fees.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Revenue Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 2,876,811	\$ 3,217,083	\$ 3,163,052	\$ 3,110,507	\$ 3,110,507	\$ 3,209,378	\$ 3,209,378
State	69,116	64,939	74,917	85,518	85,518	85,518	85,518
Federal	1,969,676	2,265,939	2,207,900	2,299,800	2,299,800	2,299,800	2,299,800
Use of Fund Balance	100,000	16,979	50,000	150,000	150,000	150,000	150,000
<b>Total Revenue</b>	<b>\$ 5,015,603</b>	<b>\$ 5,564,940</b>	<b>\$ 5,495,869</b>	<b>\$ 5,645,825</b>	<b>\$ 5,645,825</b>	<b>\$ 5,744,696</b>	<b>\$ 5,744,696</b>

  

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Expenditure Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 2,645,247	\$ 2,812,122	\$ 2,886,903	\$ 3,042,882	\$ 3,042,882	\$ 3,141,753	\$ 3,141,753
Operating	2,460,777	2,752,818	2,608,966	2,602,943	2,602,943	2,602,943	2,602,943
Capital Outlay/Reserve	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,106,024</b>	<b>\$ 5,564,940</b>	<b>\$ 5,495,869</b>	<b>\$ 5,645,825</b>	<b>\$ 5,645,825</b>	<b>\$ 5,744,696</b>	<b>\$ 5,744,696</b>

### Textbook Fund

The Textbook Fund provides a mechanism to account for the purchase of student textbooks. The fund is supported by a combination of State funding and a transfer from the School Operating Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Revenue Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 9,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	463,114	498,425	493,217	433,598	433,598	434,686	434,686
Transfers - School Operating Fund	267,308	267,308	267,308	267,308	267,308	267,308	267,308
Use of Fund Balance	-	326,613	421,399	414,890	414,890	414,890	414,890
<b>Total Revenue</b>	<b>\$ 740,067</b>	<b>\$ 1,092,346</b>	<b>\$ 1,181,924</b>	<b>\$ 1,115,796</b>	<b>\$ 1,115,796</b>	<b>\$ 1,116,884</b>	<b>\$ 1,116,884</b>

  

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Expenditure Summary</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Textbooks	\$ 467,567	\$ 1,092,346	\$ 1,181,924	\$ 1,115,796	\$ 1,115,796	\$ 1,116,884	\$ 1,116,884
<b>Total Expenditures</b>	<b>\$ 467,567</b>	<b>\$ 1,092,346</b>	<b>\$ 1,181,924</b>	<b>\$ 1,115,796</b>	<b>\$ 1,115,796</b>	<b>\$ 1,116,884</b>	<b>\$ 1,116,884</b>

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### Regional Governor's School

The Mountain Vista Governor's School is a regional governor's school program funded through collaboration among seven area school districts. Participating students attend programming at regional community college campuses on a part-time basis. Fauquier County's share of funding consists of a transfer from the School Operating Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Revenue Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 827,929	\$ 1,053,916	\$ 1,053,916	\$ 1,053,963	\$ 1,053,963	\$ 1,089,463	\$ 1,089,463
State	374,600	521,993	517,168	507,087	507,087	507,087	507,087
Use of Fund Balance	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,202,529</b>	<b>\$ 1,575,909</b>	<b>\$ 1,571,084</b>	<b>\$ 1,561,050</b>	<b>\$ 1,561,050</b>	<b>\$ 1,596,550</b>	<b>\$ 1,596,550</b>
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Expenditure Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Salaries & Benefits	\$ 994,471	\$ 1,443,974	\$ 1,391,131	\$ 1,426,551	\$ 1,426,551	\$ 1,462,051	\$ 1,462,051
Operating	149,878	131,420	134,500	134,499	134,499	134,499	134,499
Capital /Contingencies	-	515	45,453	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,144,349</b>	<b>\$ 1,575,909</b>	<b>\$ 1,571,084</b>	<b>\$ 1,561,050</b>	<b>\$ 1,561,050</b>	<b>\$ 1,596,550</b>	<b>\$ 1,596,550</b>

### School Asset Replacement Fund

These funds provide for the financing of major maintenance and systems replacement projects. The School Asset Replacement Fund is largely supported by a transfer from the School Operating Fund.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Revenue Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Local	\$ 106,028	\$ 535,500	\$ 535,500	\$ 535,500	\$ 535,500	\$ 1,066,540	\$ 1,066,540
State	4,326	-	-	-	-	-	-
Transfers - School Operating Fund	3,334,987	2,473,155	2,853,936	3,914,786	3,914,786	3,914,786	3,914,786
<b>Total Revenue</b>	<b>\$ 3,445,341</b>	<b>\$ 3,008,655</b>	<b>\$ 3,389,436</b>	<b>\$ 4,450,286</b>	<b>\$ 4,450,286</b>	<b>\$ 4,981,326</b>	<b>\$ 4,981,326</b>
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
<u>Expenditure Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Request</u>	<u>Proposed</u>	<u>Request</u>	<u>Proposed</u>
Instruction	\$ 3,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology	545,709	-	40,000	200,000	200,000	200,000	200,000
Transportation	783,823	970,000	920,085	867,280	867,280	867,280	867,280
District-wide	117,187	535,500	535,500	535,500	535,500	535,500	535,500
Comprehensive Maintenance Plan	640,297	500,000	720,000	945,000	945,000	945,000	945,000
Capital Improvements	1,640,207	1,003,155	1,173,851	1,902,506	1,902,506	2,433,546	2,433,546
<b>Total Expenditures</b>	<b>\$ 3,730,548</b>	<b>\$ 3,008,655</b>	<b>\$ 3,389,436</b>	<b>\$ 4,450,286</b>	<b>\$ 4,450,286</b>	<b>\$ 4,981,326</b>	<b>\$ 4,981,326</b>

